REMARKS

Wherefore, a favorable action is earnestly solicited.

Respectfully submitted,

KIRSCHSTEIN, OTTINGER, ISRAEL & SCHIFFMILLER, P.C.

Attorneys for Applicant(s)

489 Fifth Avenue

New York, New York 10017-6105

Tel: (212) 697-3750 Fax: (212) 949-1690

Alan Israel

Registration No. 27,564